



**Spruce County**  
Jane Stevens, Assessor  
345 12th Street East, Box 77  
Spruceville, MN 55555-5555  
(555) 345-6780  
www.co.spruce.mn.us

**Property ID Number:** 01.234.56.7890.R1

**Property Description:**

Lot 5, Block 13 of the Spruceville Estates Addition to the City of Spruceville.

**TAXPAYER(S):**

John and Mary Johnson  
123 Pine Road South  
Spruceville, MN 55555-5555

**VALUATION NOTICE**

**2026**

**2025 Values for Taxes Payable in**

Property tax notices are delivered on the following schedule:

<b>Step 1</b>	<b>Valuation and Classification Notice</b>	See Details Below.
	Class: Residential Homestead	
	Estimated Market Value: \$195,000	
	Homestead Exclusion: \$29,000	
	Taxable Market Value: \$166,000	

<b>Step 2</b>	<b>Proposed Taxes Notice</b>
	2026 Proposed Tax: <i>Coming November 2025</i>

<b>Step 3</b>	<b>Property Tax Statement</b>	
	1st Half Taxes: <i>Coming March 2026</i>	
	2nd Half Taxes: <i>Coming March 2026</i>	
	Total Taxes Due in 2026:	

**The time to appeal or question your CLASSIFICATION or VALUATION is NOW!**

It will be too late when proposed taxes are sent.

**Your Property's Classification(s) and Values**

Taxes Payable in 2025 (2024 Assessment)	Taxes Payable in 2026 (2025 Assessment)
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*The assessor has determined your property's classification(s) to be:*  
Residential Homestead 1a      Residential Homestead 1a

**If this box is checked, your classification has changed from last year's assessment.**

*The assessor has estimated your property's market value to be:*

<b>Estimated Market Value (EMV)</b>	<b>\$200,000</b>	<b>\$195,000</b>
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*Several factors can reduce the amount that is subject to tax:*

Green Acres Value Deferral		
Rural Preserve Value Deferral		
Open Space Deferral		
Platted Vacant Land Deferral		
Exclusion for Veterans With Disabilities		
Mold Damage Exclusion		
Homestead Market Value Exclusion	\$28,550	\$29,000

<b>Taxable Market Value (TMV)</b>	<b>\$171,450</b>	<b>\$166,000</b>
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*The following values (if any) are reflected in your estimated and taxable market values:*

New Improvement Value	<b>\$0</b>
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*The classification(s) of your property affect the rate at which your value is taxed.*

**How to Respond**

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings.

If you have concerns about the information on this notice, **please contact your assessor.** If your questions or concerns are not resolved, more formal appeal options are available.

**Please read the back of this notice** for important information about the formal appeal process.

**The following meetings are available to discuss or appeal your value and classification:**

Local Board of Appeal and Equalization/Open Book

County Board of Appeal and Equalization Meeting

10 a.m. April 18, 2025  
Spruceville Town Hall 123  
Main Street, Spruceville

5 p.m. June 16, 2025  
Spruce County Courthouse  
345 12th Street East, Spruceville

# Appealing the Value or Classification of Your Property

## Informal Appeal Options - Contact Your Assessor

If you have questions or concerns, the assessor can help explain the details of your property's valuation and classification. Contact information for your assessor's office is on the other side of this notice.

Some jurisdictions choose to hold open book meetings to allow property owners to discuss their concerns with the assessor. If this is an option available to you, the meeting time(s) and location(s) will be indicated on the other side of this notice.

## Formal Appeal Options

If your questions or concerns are not resolved after meeting with your assessor, you have two formal appeal options:

### Option 1 - The Boards of Appeal and Equalization

You may appear before the Boards of Appeal and Equalization in person, through a letter, or through a representative authorized by you. The meeting times and locations are on the other side of this notice. **You must have presented your case to the Local Board of Appeal and Equalization BEFORE appealing to the County Board of Appeal and Equalization.**

#### Step 1- Local Board of Appeal and Equalization

If you believe your value or classification is incorrect, you may bring your case to the Local Board of Appeal and Equalization. Please contact your assessor's office for more information. If your city or township does not have a Local Board of Appeal and Equalization (as indicated on the other side of this notice) you may appeal directly to the County Board of Appeal and Equalization.

#### Step 2- County Board of Appeal and Equalization

If the Local Board of Appeal and Equalization did not resolve your concerns, you may bring your case to the County Board of Appeal and Equalization. Please contact the county assessor's office to get on the agenda or for more information.

### Option 2 - Minnesota Tax Court

Depending on the type of appeal, you may take your case to either the Small Claims Division or the Regular Division of Tax Court. You have until April 30 (October 1 for manufactured homes assessed as personal property) of the year in which taxes are payable to file an appeal with the Small Claims Division or the Regular Division of Tax Court for your valuation and classification.

For more information, contact the Minnesota Tax Court:  
**Phone:** 651-539-3260 or for MN Relay call 1-800-627-3529  
**On the web:** [www.mn.gov/tax-court](http://www.mn.gov/tax-court)

## Definitions

**Exclusion for Veterans With Disabilities** - Veterans with qualifying disabilities may be eligible for a valuation exclusion on their homestead property.

**Estimated Market Value** - This value is what the assessor estimates what your property would likely sell for on the open market.

**Green Acres** - Applies to class 2a agricultural property that is facing increasing values due to pressures not related to the agricultural value of the land. This value is determined by looking at what comparable agricultural land is selling for in areas where there is no development pressure. The taxes on the higher value are deferred until the property is sold, transferred, withdrawn, or no longer qualifies for the program.

**Homestead Market Value Exclusion** - Applies to residential homesteads and to the house, garage, and one acre of land for agricultural homesteads. The exclusion is a maximum of \$38,000 at \$95,000 of market value, and then decreases by nine percent for value over \$95,000. The exclusion phases out for properties valued at \$517,200 or more.

**New Improvements** - This is the assessor's estimate of the value of new or previously unassessed improvements that have been made to your property within the past five years.

**Plat Deferment** - For land that has been recently platted (divided into individual lots) but not yet improved with a structure, the increased market value due to platting is phased in over time. If construction begins, or if the lot is sold before expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

**Rural Preserve** - Applies to class 2b rural vacant land that is part of a farm homestead or that had previously been enrolled in Green Acres, if it is contiguous to agricultural land enrolled in Green Acres. This value may not exceed the Green Acres value for tilled lands. The taxes on the higher value are deferred so long as the property qualifies.

**Taxable Market Value** - This is the value that your property taxes are actually based on, after all reductions.